

**449.09 BANDS, ORCHESTRAS OR CHORUSES, TAX LEVY.**

Cities of the second, third, or fourth class, statutory cities, or towns, however organized, may, when authorized as provided in section 449.10, levy each year a tax on all taxable property in the city or town for the purpose of providing a fund for the maintenance, transportation, or employment of a band, orchestra, or chorus for municipal purposes. All sums shall be separately levied and when collected these sums shall be paid into a special fund and used for these purposes. When taxes are levied and collected for the maintenance or employment of a band, orchestra, or chorus for municipal purposes and the band, orchestra, or chorus is discontinued or the city or town by a vote of the people as now provided by law decide not to employ a band, orchestra, or chorus, the governing body may transfer the sums so levied and collected to the general fund.

**History:** (1933-17) 1927 c 79 s 1; 1931 c 171 s 1; 1937 c 82 s 1; 1949 c 563 s 1; 1955 c 109 s 1; 1957 c 44 s 1; 1959 c 607 s 1; 1973 c 123 art 5 s 7; 1973 c 773 s 1; 1989 c 277 art 4 s 52; 1994 c 505 art 3 s 9